

Article - Tax - General

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§9-214.

(a) A motor carrier may claim a credit against the motor carrier tax to the extent of the motor fuel tax that the motor carrier paid on motor fuel bought in the State.

(b) If the credit allowed under subsection (a) of this section for a return period exceeds the motor carrier tax due in the period, then, in accordance with regulations of the Comptroller, the motor carrier may:

(1) apply the excess credit to the motor carrier tax due within the next 2 years; or

(2) apply for a refund of the excess credit under § 13-901 of this article.

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